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Credible.

A conversation or alleged conversation at Washington between Mr. EDWARD H. HARRIMAN and an interviewer has been reported in various forms. It discloses a willingness on Mr. HARRIMAN'S part to undertake the construction of the Panama Canal. The brief colloquy here subjoined is from the version printed by our namesake, the Baltimore Sun: " " Why . ' asked the interviewer, ' don't you build

the canal?" "Mr. HARRIMAN promptly replied, 'I would if had a chance.

Why shouldn't he welcome the opportunity, if it came. He knows arithmetic. He understands excavation. He has studied the first principles of geological formation. He is aware of the difference between rock, hardpan and mud. He has energy, theoretical knowledge, practical experience, and in addition a celebrated equipment and the machinery of organization ready at hand.

Why should not the eminent contractor who learned the refined art of canal digging as President and Treasurer of the Furnaceville Iron Company welcome a chance to make the dirt fly on the Isthmus of Panama?

The Night Police Court.

The plan suggested by Magistrate WHITMAN, president of the Board of Magistrates for Manhattan and The Bronx, to establish a night police court in Manhattan has the merit of plain common sense. Its chief purpose is to destroy the graft of professional bondsmen. If it should accomplish this in part only, the result would justify its adoption. Any real check to that nefarious industry would mark a wholesome improvement of public morals. It would clear the atmosphere in police stations of this town more effectively than any scheme adopted or suggested in many years, for the professional bondsman's trade is one of the most flourishing outgrowths of

The municipal authorities and all advocates of civic decency should welcome this opportunity to deal a staggering blow to the demoralizing alliance of professional bondsmen and corrupt police women. Another advantage in such a court would be to relieve the congested conditions, approximating often almost to cruelty in the delays of half famished prisoners of delicate physique, and also endangering the ends of justice in the haste with which of necessity the cases must be considered.

The election of Magistrate WHITMAN, a member of the minority political party to the presidency of the Board of Magistrates seems to be the first step toward real reform. Let us now have the two new Magistrates necessary to establish the court. It should be borne in mind that no other legislation is needed to secure this end.

The State's Unsalable Canal Bonds.

The situation at Albany is serious, so far as canal improvement finances are

It is reported that the funds now available will not carry on the work for more than thirty days longer. A new issue of \$10,000,000 of the canal improvement three per cents. was decided on weeks ago. Indeed it has been advertised once, but the announcement was promptly withdrawn. Under the law these "securities," tainted and discredited in advance by grave doubts as to the constitutionality of the law authorizingthem, cannot be sold at less than par. The incorrigible indisposition of banks, financial institutions, estates and private investors to acquire these "securities" either at par or at any other price has already been indicated with shocking plainness of manifestation.

Under these circumstances the State officers charged with the sale of the unsalable have been endeavoring, as is their bounden duty, to devise some form of a chromo which will enable them to work off the bonds on somebody at the price required by law. A more melancholy succession of proposed expedients it has never been our fortune to inspect.

In the first place, the Comptroller and State Treasurer were reported as proposing to force these certificates of a State obligation of doubtful validity upon the three hundred or so banks in this State which have State money on deposit. The plan was to refuse to deposit or to leave on deposit any funds belonging to the State except as a reward for the purchase of some of these canal bonds, probably to an amount equal to the amount of the deposit. It will not surprise our readers to learn that this plan for the creation of a market was

promptly dropped. Next we heard of a bill introduced in the Senate by Mr. HILL of Buffalo; changing the inducement to a rebate of franchise taxes assessed against concerns willing to buy these otherwise unsalable canal bonds. The details of this remarkable measure we need not impose upon the intellects of our friends. It is already reported that this scheme also has been abandoned, at the instance of Governor Hughes, for reasons of expediency or constitutionality. The abandonment speaks well for the Governor's common sense

The latest plan is attributed to Assem-

blyman MORELAND. It is reported that after a conference of State officials and legislators, whereat were discussed various other schemes for rendering the was reached. Thereupon Mr. Mork-LAND conceived the idea of discarding the chromo attraction altogether and original law as to permit the venders of the bonds to raise the rate of interest, say to any point between three per cent, and sale at par.

This plan is very interesting. If it were merely a question of amending an ordinary statutory enactment the way would be plain enough, but the an enactment which the Constitution and complete as modern science can required to be submitted to the people for ratification; and having obtained in block and in detail the sanction of the provisions can be altered by the Legislature alone without a similar referendum as to the proposed changes.

This question, we venture to believe, would be sufficiently important to cast upon any canal improvement fours or fives issued by the process which Mr. Of course, there is a vast prejudice in MORELAND is said to be considering a taint of illegality in comparison with which all previous defects of constitu- than a superstition, and no one can astionality alleged as to the original threes would seem insignificant.

The Platform of Williams.

The Hon. JOHN SHARP WILLIAMS has proved once more that he is the most senseless and fit man to be the Democratic "leader" in the House of Representatives. The mutineers against his authority have been brought to shame; and there is not the dream of a shadow of a chance that he will not be as useful to his party and the country, as abounding in judgment, foresight and tact, as sensible, broad minded and patriotic in the Sixtieth Congress as he exhibited himself in the Fifty-ninth.

The Senate bill for the establishment of an agricultural bank in the Philippines was the occasion of the Yazoo poet's new distinction. Mr. DE AR-MOND of Missouri, a rival of Mr. WILL-IAMS, consented to the bill. He was not entirely satisfied with it, but wanted to help the Filipinos to make a living. He looked at the bank from this point of view, and he believed that they were agreed as to the necessity of such a bank. Mr. SHERLEY, a Kentucky Democrat, took the same ground. He warned the Democrats who intended to vote against the bill that the proposition of the minority of the Committee on Insular Affairs for a bank established and owned by the Government was "more paternalistic." A well meant but unfortunate argument. As a rule, the more paternalistic a measure is the more enthusiastically will Democrats support it, by way of allegiance to "the immortal and immutable principles of the Democracy. Mr. RUCKER, a Missouri Democrat, preferred the minority plan, the more paternalistic, to the less paternalistic. The majority scheme was un-Democratic, unofficials who prey chiefly on miserable Republican, un-American." He passed this countersign to Mr. WILLIAMS, who erupted with "Crown colonialistic system." "Go on with this mad experiment in crown colonization." Majority and minority plans were "both paternalistic, highly crown colonialistic," a sort of Gilbertian jingle, fascinating to the Yazoo poet. Like the practical statesman he is he emitted his c's, and meanwhile these poor devils of Filipinos could

"You have fallen into crown colonialism, and there fore you are bound to govern according to crown colonialistic principles. In trying to get out of it you fall deeper into the mire. If you really want to get out of it get out, and if you are going to stay there, for GoD's sake make the experiment of Americanism in the Orient and see how far it will go

Finally, in a passage worthy of the other, the immortal WILLIAMS, GEORGE FRED of Dedham, JOHN SHARP belted the money barons and the accursed habit of asking interest on money lent:

"Mr. Speaker, I will never vote at any time that any Government for which I legislate, the American Government or the Filipino Covernment, shall guarantee to self-seeking, profit hunting capitalists 4 per cent, upon their capital provided they carry on a banking business which will bring perhaps incidental benefits to somebody, but certainly direct benefits and sought for benefits to themselves. [Applause.]"

The bill was passed, but Mr. WILLIAMS had leaped to heights unusual even for him. If the Democrats want a popular platform here it is: "Altruistic capital; no profit on money lent." With the possible addition of "forced loans from capitalists" such a platform would be "hailed" with "wild acclaim."

Tehuantepec and Panama.

Last October the Mexican Government authorized the announcement that the great freight railway across the Isthmus of Tehuantepec would be ready for business by January 1, 1907. Of course, there will be passenger accommodations also, for the Vera Cruz and Pacific Railroad connects with the Tehuantepec at the Lucrecia Junction, thus opening the whole railway system of Mexico to transisthmian traffic. It is generally understood, however, that the bulk of the road's business will consist in the transfer of merchandise between the Caribbean and the Pacific.

Presumably the line was "opened" according to agreement at the time stated. Wise contractors do not default on any bargain with the Mexican Government. Foolish contractors were used as an awful example thirty years ago. Nevertheless, we fancy that some months must elapse ere the road can be operated to its full capacity. As far back as last October there was still a sum of some \$30,000,000 to expend in perfecting the terminal and harbor facilities. It is easily conceivable that the characteristic and always uncompromising Mexican demand for clean and conclusive contract performance may have caused and may still cause a good deal of delay. Our Mexican friends want what they bargain for, and they get it or know the

reason why. Meanwhile, it is a matter of a year at most to have the resources of the Tehuan-

tepec route thoroughly developed, and pending that consummation the railway already has a contract with the American-Hawaiian Steamship Company, "operunsalable bonds "attractive," no decision | ating its boats between New York and Philadelphia on the Atlantic and San Francisco, San Diego and Puget Sound ports on the Pacific." Besides, there are solving the situation by so amending the | the Hawaiian Islands now "sending their sugar and other products to this coast via the Straits of Magellan." It has been stated on presumably good authorfive which the conditions of the market | ity that this line alone handles annually might necessitate in order to procure a about 600,000 tons of freight, which is a very neat beginning for an isthmian railway as yet on its first legs.

That the business of the Tehuantepec route will increase at least as rapidly as its facilities, there need be no reasonprovision to be amended is something able doubt. The machinery of transfer more than ordinary legislation. It is at both ends is said to be as expeditious make it. We are told that the cargo of a vessel touching at Coatzacoalcos can be transferred to a sister vessel at Salina people, it is a grave question how far its | Cruz within forty-eight hours, and for about the same price as the Panama Canal tolls will come to, supposing that the canal is to be operated on ordinary business principles. Furthermore, the time between our Atlantic and Pacific ports will be at least four days less via Tehuantepec. favor of delivering freight without breaking bulk. That, however, is little more sert with confidence that it will outlive the period during which the Tehuantepec route will have the opportunity to exploit its merits while the Panama Canal continues to figure in the realm of the unmaterialized.

The Panama route, however, is an American enterprise, and should command the unquestioning loyalty of the American people.

The Better Way.

Commissioner BINGHAM's plan to obtain control of the policemen of New York is simple and straightforward. He seeks an amendment to the Charter to accomplish his object. He has not attempted to put power where responsibility is by evading or ignoring any of the laws that now exist.

The desirability, the absolute necessity, of making the inspectors of police actually as well as nominally subordinate to the Commissioner has been recognized by many persons. One of these was the Police Commissioner who delivered more speeches than any other who has tackled the job. This Commissioner, like BINGHAM, devised a plan to make himself master of the department. It was ingenious if not in exact accordance with the law. The happy thought was to neglect to appoint inspectors to fill the vacancies that arose in his administration and to name acting inspecttors, who were to be kept in command only during good behavior. This course the Commissioner proposed, in spite of the language of the Charter, which provides that "the police force shall consist * * * of fifteen inspectors." Admittedly the purpose of the Commissioner was to dodge the law in order that he might have the authority he needed to do his work properly.

missioner BINGHAM does not in tend to twist or shade the statute. He tries to do nothing through the back door of misconstruction. His proposition is square and aboveboard. We should think that even the highly conversational author of the project above described would recognize the superiority of the Bingham method.

A Crumb For the Filipinos.

At last Mr. TAFT gets something for the Philippine Islands. It isn't much, but it probably will cost us nothing and may be of some good to the Filipinos. The bill for the establishment of an agricultural bank passed the House by a handsome majority, in spite of some very determined opposition, and, it must be admitted, in the face of some very sound and logical arguments. Those who know most about the matter were strongly in favor of the measure. It is an experiment that is worth trial, and if it proves a failure it can be stopped before any serious loss is incurred.

There is ample reason to believe that the passage of this bill gave Speaker Cannon somewhat of a jolt. He was known to be opposed to the measure, and it is believed that if he had even dreamed that it could pass it would have enjoyed no opportunity for the experiment. The little jolt will not hurt Mr. CANNON. It is only a crumb for Mr. TAFT, but it affords to the Filipinos ground for hope that the Secretary may get a whole loaf for them next winter.

EDWARD H. HARRIMAN.

The better understanding all around dates from the disclosures made under oath at the recent investigation by the Interstate Commerce Commission-that is to say, the public and the commission understand Mr. HARRIMAN and his meth-

We shall miss CHARLES HENRY GROS-VENOR in the Sixtieth Congress. A character and type in his way. Not always without guile as a logician, but full of the pomp and circumstance of wordy war. No blower on the wry necked fife, but a pounder on the big bellied drum, wagging a defiant beard at the opposition and giving not an inch of ground to demonstration. A rubber ball in debate, always able to make the worse appear the fitter reason, a lusty time killer, a fearless last ditch fighter falling with his face to the insolent foe, never buried by facts, emerging ever to take arms against a sea of statistical troubles, and withal on good terms with human nature, and a full blown optimist.

What is Washington's loss is the gain of Athens. Down by the Hocking River, where the pawpaw blows, the General will spend a well earned season of rest, the admired of all admirers, and perhaps he may write his memoirs, "Fifty Years of Public Life," a work to be continued and sold by subscription after his next term; for it must not be supposed that because his colleagues have given him a service of silver as a pledge of their love. three hundred pieces for his massive sideboard, for use as well as ornament and proof of merit-what feasts of reason and flow of soul will grace the generous Gros- the ground,

that Congress has seen the last of him. At 74 he is still a boy in resilience and hope, and by no combination can he be kept out of a seat which he is called upon to vacate by circumstances over which he has no control at present. Congress will be dull

Governor Swettenham must be credited with understanding that he was a bad diplomatic risk. His request for retirement on account of age is no reflection upon his physical condition. There are few servants of the Crown at sixty-one better set up and more sturdy and active

without General GROSVENOR, and quieter.

Sheriff JIMMY O'BRIEN was a picturesque figure in New York politics for years after his office holding career ended. Probably no one, not even himself, could have told how profitable he made the formation of independent, self-contained, automatic "organizations" in exciting campaigns. A small assembly room, a few chairs and men enough to fill the offices: these were the materials out of which he built a dozen or more candidate indorsing, money making clubs. O'BRIEN was his own publicity agent, and a good one. Possibly more stringent election laws, primary laws and corrupt practices laws may prevent the repetition of such exploits in the future. If so, the politics of New York will be less amusing than it has been in the past.

A despatch from New Orleans, dated March 3, says: "To-day is the first Sunday in more than a century when there has been no cockfighting." The suppression of this particular form of entertainment seems to be about as difficult a task as the stamping out of the boll weevil and the gypsy moth. There are thousands in whom a love of the sport is deeply ingrained.

Mr. TAFT ran up against the cockpit in the Philippines, but succeeded only in pushing it outside of limited areas. American authority abolished it in Cuba a few year ago, much to the dissatisfaction of many Cubans. A few days ago an urgent call was made upon Governor Magoon to rescind the order prohibiting the sport.

If cockfighting is really suppressed here at home we can refuse with much better grace to countenance it in the islands under

For twenty-two years the Hon, BEAU-CHAMP CLARK of Pike county, Mo., "held the record for being the youngest college president in the United States." He now aspires to honor in a field where the competition is pitiless. This is what he told the House the other day in what must be regarded as an "aside" addressed to Missouri: I have stood here in season and out of season as the friend of the laboring people in the United States, because I have been a laborer from my earliest recollection."

Everybody in politics is the laboring man's pest friend; and Mr. CLARK will find thousands of caveats earlier than his. But why does he call himself a "laborer"? He has been a hired man unorganized and a clerk unorganized. He never was, is not and cannot be a "laborer" unless he can produce his "card." Can be do it? If he cannot his protestations are vain, and he has no standing as "the friend of the laboring people." He had better stick to the source of wealth and votes, the prop of free in stitutions, the noblest of nature's noblemen the unspoiled and unbought farmers of Pike and Gasconade.

The Hon, WILLIAM JOEL STONE'S term in the Senate ends on March 3, 1909. The Pike county laborer from his earliest recollection would like the job.

Association of Food Warriors.

TO THE EDITOR OF THE SUN-Sir: Some of thes viters should be "called." but I fear they'd I thank "Millionaire" for his invitation if he meant it), but would suggest that a Dutch cat banquet be arranged. I suggest that "Millionaire" reserve a private

lining room at Delmonico's for Thursday evening. March 14, in the name "Lucullus," the date selected being the anniversary of Lucullus's birth. I shall call there the day before and see if he has done so If not, I'll engage the room myself. This I suggest because I think "Millionaire" was "bluffing (after the manner of his kind). Pen names will be We had better meet at 7:30. will be à la carte. Members will merely ask for the Lucullus banquet, on arrival, whereupon they will

"Mayonnaise" is to be my guest, if she will hono me. I shall see to the table decorations, unless "Ravigote" or "Young New Yorker" prefers to. The membership of the association is to be com plete with the publication of this letter. All who have written to the food war column to date are eligible. "Future correspondents may only be ad

mitted by unanimous vote of all present members Your answers, please. "Millionaire" might write and say whether h wishes to make the arrangements or whether I shall go ahead, if he will be so kind. In the event of my superintending the affair I should like to have re olles by Tuesday, March 12. The bugle sounds! To knives and forks! Es

grant! En brochete! It ought to be the oddes gathering that ever happened in New York. Any suggestions? VOTAGEUR. NEW YORK, March 5.

A Decoration for the Panama Canal.

rosperous, with factories springing up in every coast town and city, and American prospectors leading the march of American capital. Spain was never a troublesome neighbor of ours. She gave no aid to the Southern States in our great civil war. Her interests suffered on that occasion, but still she remained neutral. We should show our ap preciation and in every way help, the good work Mr. Root began by his happy speeches during his tour of South America, praising the recial and national historic characters of that continent and showing us how to gain the good will and friendship of a ost warm hearted and generous people. The United States is the father of all the Ameri

can republics. We should leave nothing undonto draw them under our protecting wings. Let Mr. Root's good work of drawing people of Spanish blood of the South to us be continued by the erection of a monument to Isabella, on the site of our canal, with Columbus, Balboa and some of our great men in the group. All the southern of the group. It should be American in every way, and executed by American artists.

The Depth of the Great Lakes TO THE EDITOR OF THE SUN-Sir: An editorial paragraph in to day's SUN, comparing the depth of Lake Ontario with that of Victoria Nyanza, led to the examination of the Century Atlas, with the

Superior's greatest depth is 1,008 feet, Michigan's Huron's 570, Erie's 204, Ontario's 738 feet The bottom of Superior is 401 feet below sea level of Michigan 283, of Ontario 491 feet. The bottom of Huron is 11 feet above sea level, that of Erte 369 feet. Ontario, the smallest of the Great Lakes, is relatively the deepest. If these bodies of water could be drained the basin of Ontario would pre en; striking contours as compared with the basins of ese much larger lakes.

ROCHESTER, March 4.

TO THE EDITOR OF THE SUN-Sir: It is evident that your correspondent who writes about Chicago pruges has never lived in Brooklyn, which may be capled the home of the stewes prune. Even the cheapest boarding houses here supply excellent stewed prunes in abundance. Another delicacy which has reached a high state of perfection in Brooklyn is the bread pudding, and nowhere else in the country is it reved so frequently and in such generous portions as on the boarding house circuit BROOKLYN, March 4.

Enicker-How do you think the canal should be Bocker-Get some amateur golfers to practise of

venor banquets!--it must not be supposed | THE PROPOSED REVOLUTION IN TAXATION IN FRANCE.

The news contained in THE SUN'S cable iespatches from Paris that securities and capital sent from France in the preceding hree weeks had reached "colossal figures is amply explained by the details of Finance Minister Caillaux's proposed income tax law, which are now known here in full. The measure is aimed at capital in all its forms, and it is likely to be obnoxious not only on account of the heavy burdens which it places on wealth, but even more on account of the formidable system of inquisition which it establishes and the oppressive penalties with which it is reenforced. It appears also that while it deals with great lenity with people earning their living by small wages, it bears with oppressive weight upon the professional and artistic classes and the higher orders of employees of all sorts. Those who draw large salaries or earn large incomes by their own efforts find their taxes raised to eight and even ten times the present figures. The measure has three salient features.

It proposes the exemption of small incomes derived from labor; it imposes a substantial tax upon every other sort of income from whatever source derived, and it provides for a progressive "complementary" levy upon incomes of 5,000 francs (\$1,000) and upward. The exemption will apply to an uncertain number of millions" of citizens, as a French newspaper puts it. The standard rates of taxation are so devised that a considerable number of public officials, salaried employees of most classes, pensioners, farmers and small landed proprietors in general will find their taxes moderated. The complementary imposts, it is calculated, will affect only 500,000 heads of families out of ten millions in the country, and even the less prosperous of these will not find the burden excessive. But for large incomes the tax is drastic. Persons having an income of 500,000 francs (\$100,000) will pay a complementary sum of 20,000 francs, and the total of their taxation will vary from 34,925 to 50,000 france a year, according to the source of their incomes, the latter figure being 10 per cent. of the whole. The startling character of this impost will be better appreciated when it is explained that the present bill only touches the question of the national revenue. Taxation for departmental and communal purposes is to be the subject of a later enactment, and since it is expected that this also will have its "progressive," that is to say its accretional, features, it is not hard to realize the alarm with which the owners of considerable property or those in enjoyment of large incomes, are stricken.

The bill is full of intricacies of detail. Every species of income is separately treated, and it is a complicated arithmetical problem to figure out the tax to which any individual is liable. The matter of exemptions will serve to illustrate. The exempt class embraces:

1. Pensions and annuities to retired workers t limit of 1,250 francs 2. Salaries or earnings by labor in communes 3.000. 50,000 50,000 and upward. 3. Profits from agricultural lands when the in come is less than 1,250 francs a year. A deduction of this amount is to be made from all agricultural

In passing an injustice of the law of which bitter complaint is made may here be mentioned. It is that since there is no exempt minimum for the profits of capital a workman or a small shopkeeper who by dint of economy has saved a sufficient sum to bring him in say 1,000 francs annual interest and invested it in French Government securities, must pay an annual tax of 40 francs upon it, while the workman earning 2,500 francs or the pensioner with 1,250

ncomes before the tax is assessed.

francs a year pays no tax at all. The sources of revenue are practically classified under four heads and assessed as

On real estate, 4 per cent. On incomes from securities, 4 per cent On profits from commerce, industry and agricult ure and on salaries from public office, 3½ per cent. On the wages of labor, including superannuation above the limit of exemption), 3 per cent. These are the primary rates. Through

the application of the complementary charges it is possible for the tax on land revenues to reach a total of 111/2 per cent. those from registered bonds 10 per cent... those on bonds payable to bearer 15 per cent., and on incomes derived from the French national loans 8 per cent. Thus the calculation of the tax to be paid by each individual involves first its "decomposition" into the various elements which make it up; secondly, the appraisal of each and the assessment of the tax according to the figures given above; and thirdly, its recompounding for the purpose of imposing th complementary tax; for this does not apply to the elements singly, but to the incom as a whole, and in assessing it even factors primarily exempt are taxed. For example, if a man earns 2,500 francs a year by labor and draws 2,500 francs interest from Government bonds, he will pay no tax on the former amount, 100 francs on the latter amount and 10 francs as complementary tax on the whole 5,000 francs. If his total income were 15,000 francs the complementary tax would be 240 francs; on 20,000 francs it would be 3%0 francs; on 40,000 francs, 1,260 francs; on 100,000 francs, 3,550 francs; on 600,000 francs, the salary of the President of the republic, 24,000 francs, and a man with that income would pay 60,000 francs altogether if the source of it were stocks or bonds other than Government bonds.

Among those who are likely to suffer most if the bill becomes law are large owners of real estate. As the bill is interpreted there may be an imposition of tax upon tax of an astonishing kind. The taxable status of improved and unimproved property alike is to be reckoned as four-fifths of its rental value, real or theoretical. In the case of land with buildings on it the amounts collected must be reported. Where there are no buildings the taxable amount is to be ascertained by appraisal. Owners using their property themselves and having no other capital are allowed a rebate of one, two or three fifths of the tax when the rental value does not exceed 500, 400 or 300 france The Ministry asserts that the measure reduces the burden on real estate materially. This it is conceded is true up to about 40,000 rental value. From that point up the complementary tax begins to score heavily.

Resides, it is pointed out by opponents the tax may be levied on the same land twice over. To the 4 per cent. tax on rental a 31/2 per cent. tax on the profits of the exploitation or use of the land may be added. The two amounts are nominally assessed the one on the owner and the other on the farmer, but French opinion holds that the proprietor will actually have to pay both. Then comes in the complementary taxagain, which may be levied on one or both. The burdens of the law, however, are all

on the large holder. The law provides an immense relief for the great class of small peasant farmers in the exemption noted above. It is estimated that out of three million "rural exploitations" in France the exemption will free 2,700,000 from taxation. There is neither minimum nor deduction for incomes derived from industry, com-

merce, banking or public office. Assessments are to be made by the Comptroller of Direct Contributions, assisted by a commission of citizens named by the Prefect of each Department. No one is to serve on a commission making examinations and appraisals in his own line of trade or industry. Every proprietor is required to open his premises to the Comptroller and the commission. If he contests their find-

ings he must do so by means of a lawsuit and produce his books. For the assessment of employees of sorts, all employers must send copies of their payrolls, with full names and addresses, to the Comptroller. There is to be a fine of five francs for every omission. Members of the liberal professions, artists and others unclassified, must send in detailed statements of their earnings. Misstatements are punished by quintupling the tax, and the penalty may be made retroactive for five years.

The only form of capital that is exempt is savings bank accounts. The taxes on French securities of all sorts varies from 51/2 per cent. on those payable to specific persons, such as bonds and mortgages, to 11 per cent. on the income of those payable to bearer, including notes payable to bearer, stocks and bonds of the ordinary type. French Government bonds carry a tax of 4 per cent. on the income which they afford. Foreign securities pay, a supplementary tax of 1 per cent. on their revenue, and once for all a tax of 2 per cent. upon their capital figured at par or at their market value if it is above par.

For the collection of these taxes every banker, broker or other agent who cashes a coupon is compelled to withhold the amount of the tax and pay it into the treasury. Penalties of 100 to 10,000 francs are imposed for failure to do so. The Government will do its own collecting when its coupons are cashed.

Elaborate tables have been prepared comparing the effect of the new system that of the old on various sorts of private income. These show that, barring the exemptions of the very poor, the bur-

		Present	Calllau
Francs	. Source.	System.	System
2,500	Bonds and mortgages	137	17
2,500	Government bonds	*111	10
5,000	Personal work	80	
5,000	Government bonds	80	21
10,000	Personal work	. 169	33
15,000	Government bonds	. 315	84
20,000	Personal work	. 390	80
20,000	Bonds and mortgages	1,490	1,55
30,000	Personal work	610	1,53
30,000	Bonds and mortgages	2,280	2,52
60,000	Personal work	1,420	3.72
60,000	Bonds and mortgages	4,720	5,60
100,000	Personal work	2,155	6.47
100,000	Bonds and mortgages	7,705	9,55
500,000	Personal work	4,362	34,92
500,000	Bonds and mortgages	31.862	50.00

commercial profits. The subject is so complicated by the license taxes of all sorts that they say no calculation would be useful, but they agree in the opinion that those who conduct large and prosperous operations will be much more heavily taxed than at present.

The Representatives of Longest Service.

TO THE EDITOR OF THE SUN-Sir: In you issue of March 3 you give a very interesting account of the records of long service in the House of Representatives. In the compiled you omit the name of Thomas Newton of Virginia, who served continuously from 1801 to 1830, then losing his seat on a con test, and also from 1831 to 1833. As his service continued during thirty-one years, he ranks third on the list, with only General Ketcham and Speaker Cannon shead of him. But for his misfortune in 1830 he would have tied Cannon for second place. NEW YORK, March 5.

Hole in the Watch Key

From the Minneapolis Journal. "The queerest patent?" said the attorney. "Well, the queerest patent I know of was the natent of a hole.

An old farmer out St. Louis way patented a hole and what is more he made a lot of money on it. Now, though, it isn't worth the paper it is written on.

"This farmer one morning in the dim past went to wind his big silver turnip and

past went to wind his big silver turnip and found the key stuck full of dirt. He tried to dig the dirt out with a pin. No go.

"Consarn ye,' he said, 'I'll fix ye.'

"And he drilled a hole in the key, and with a single breath blew out every bit of the dirt.

"He patented that hole. He built a factory, bought millions of keys and made holes for them. His plant turned out 27,500 holes a day. "In fact, all the world used the farmer's watch keys, which were the only kind that would keep clean, and the old fellow got

"That, of course, was in the dim past.

The hole factory is only running on half time now, for few persons to-day use any save the stem winding or keyless watch."

Notable Export Changes in 1906 The following are the notable increases in

exports of 1906 as compared with 1905;	
Erport	Increase
Agricultural implements	\$2,600,00
Horses	2.000,000
Wheat	32,000,000
Wheat flour	8,000,000
Automobiles	1,700,00
Railroad cars, steam	2,000,000
Chemicals, drugs, &c	1,600,000
Clocks and watches	500,000
Coal, bituminous	2,000,000
Coke	500,000
	4,000,000
Cotton, raw	21,000,000
Explosives	1,000,000
Hides and skins	1,000,000
Hops	2,600,000
Scientific instruments	4,200,000
Steel	2,600,000
Structural fron and steel	1,800,000
Bullders' hardware	1,800,000
Firearms	900,000
Electrical machinery	900,000
Metal working machinery	2,300,000
Mining machinery	1,000,000
Sewing machines	1,400,000
Upper leathers	1.900,000
Boots and shoes	5.300,000
Fresh beef	1,000,000
Tallow	1,500,000
Bacon	1.900,000
Pork, salted	7.600,000
Lard	2,000,000
Lard compounds	3,000,000
Oleo, the oil	1.000,000
Butter	1,700,000
Checse	1,700,000
Naval stores	2,100,000
Olicake and olicake meal	2.600,000
Mineral olis, crude	1,790,000
Mineral oils, refined	4.500,000
Paper and manufactures of	1,600,000
Flauseed or linseed	11.000,000
Leaf tobacco	5,300,000
Timber	5.600,000
Lumber	9,200,000
Staves	- Tager 7,000

The important decreases were: Cattle, \$2,700,000: corn. \$7.300,000; cotton manufactures, \$12,000,000 canned beef. \$4.000,000; cottonseed oil, \$1.600,000; rice, \$1,800,000.

Kansas Treasures.

From the Kansas City Journal.
A load of produce was hauled to market in Lane county recently that brought \$535.70. It consisted of sixty nine bushels of alfalfa seed, a can of cream and thirty dozen eggs.

The last speech of Beyeridge dies on the air, The last little junket is plotted with care.
The last speech of Sulzer for printing has leave. The last fillbuster put through with a heave.

The last wicked railroad is threatened and licked The last constitutional barrier kicked.

The last of the Pitchfork has prodded and quit, The last of the Big Stick has swatted and hit

The last of the taffy is swallowed with pride, The last baggage franked and last mileage applied The last of two billions is voted away And Congress expires in the usual way.

MCLANDBURGE WILSON

THE STAR SPANGLED BANNER Mr. Eben Appleten Said to Be Alive and to Possess the Flag.

TO THE EDITOR OF THE SUN-Sir: In an editorial in THE SUN of March 3, under the caption, "Where Isthe Star Spangled Banner?" quotations from the account of the flag referred to furnished by Dr. Albert Kimberly Hadel, for my book, "The Stars and Stripes and Other American Flags," are made. M. footnote stating that Mr. Eben Appleton to whom descended the flag that inspired Francis Scott Key to write the immortal song, died some time ago, is also quoted This information I obtained from Mr. Augustus Bedford, grandson of Peter H. Wendover, who was a member of Congress from your city, and to whom we are indebted for the present design of our national flag, after I had, with the aid of Dr. Hadel and others, made several fruitless efforts to find the whereabouts of Mr. Eben Appleton.

Shortly after my book was published, I was informed in a letter from Mrs. George Livingston Baker, 6 Westervelt avenue, New Brighton, Staten Island, New York, that har brother, Mr. Eben Appleton, was "very much alive," and the flag was in his possession. His address she did not give.

Attention has been called to two errors in Dr. Hadel's account of the flag. He states that "after the battle it was taken by Major Armistead as a memento of the flerce fight, whereas it was formally presented to him by the Government. The middle name of Mrs. William Stuart Appleton, the mother of Mr. Eben Appleton, Dr. Hadel erroneously spells Stewart.

These corrections came too late for the second edition, but they will appear in the PELEG D. HARRISON. MANCHESTER, N. H., March 4.

Welcome Recognition of the Fact That We Have a Written Constitution.

TO THE EDITOR OF THE SUN-Sir: In the douse of Commons on February 18 Mr. Balfour remarked:

In America, where representative institution and a second chamber exist, they have a written Constitution. In this country, as we all know, you have no written Constitution. The Constitution has grown gradually, and there are literally no safeguards for its preservation from chance attacks by chance majorities. I do not allege that the hon orable gentlemen opposite constitute a chance ma jority. I am only pointing out the extreme diff culty of the problem you are dealing with. Our Constitution has come down to us and has been modified in accordance with our needs. It has been slow modification and slow growth. going to destroy the power of the House of Lords what substitute are you going to have for it? The Americans, who I suppose are not undemocratio, have so swathed and bound themselves in the limits of their Constitution that they cannot even put on an income tax, and they cannot alter their Constitution without procedure so cumbrous and so difficult that it would be the despair of any practical statesman who tried to introduce any impor tant modification into it.

When will Englishmen, and indeed, some Americans, get it into their heads that our Congress can lay an income tax as well as the British Parliament? The only difference is that Congress must apportion the sum te be raised among the several States. NEW YORK. March 5

Our Religious Progress.

TO THE EDITOR OF THE SUN-Sir: It is nteresting to note along with our progress in cannon and battleships the corresponding progress in religious ideas. "I have," writes Admiral Dewey, "many times expressed the belief that in the Spanish-American war the United States was the instrument in the hands of God for punishing Spain for her centuries of tyranny." How grandly such large theology contrasts with notion of a deity weak enough to consider the living men, women and children in a country more important than its frontiers or its ancestral records. How incredible to our enlightened era, how literally pitiful, appears a deity saying: "Should not I have pity on Nineveh, that great city wherein are more than six score thousand persons who cannot discern between their right hand and their left, also much cattle?"

MONCURE D. CONWAY. NEW YORK. March 5.

From the London Chronicle The news that a European has been noticed in Jamaica wearing white as mourning recalls the fact that that color was originally employed in many countries to indicate reverence for the dead.

In fact, the custom obtained in Europe as late as the reign of Charles VIII. of France, and in Italy, too, it lingered, though for women only, the men wearing brown. In Ethiopia the white soon changed to gray and in Egypt to yellow

Ethiopia the white soon changed to gray and in Egypt to yellow.

China, however, employs it to this day. Other colors have had their vogue—blue, for instance, which even now is used in Turkey. Armenia and Syria. The latter signifies the heavenly region, white stands for purity gray and brown typify our mother earth, and black, most repellent of mourning colors, would seem to suggest an eternity of night.

The South's Industrial Progress According to the Business Magazine of Knoxille. Tenn., the new industries started in the South in 1906 numbered 6,441. By States the record is:

Oklahoma 670	Arkansas
Tennessee 517	Mississippi
North Carolina 503	Kentucky
	South Carolina
Virginia 448	Florida
West Virginia 417	Indian Territory
Louislana 411	-
	Total 6.
This large addition to whole, comprised the foll	
Woodworking plants 1,179	Gas works
Development and	Tobacco companies.
implement cos 513	Fertilizers
Mines and quarries. 400	Distilleries

Compresses and gins. 286 Glass factories.

Telephone cos... 200 Breweries. Natural gas and oil. 259 Pulp and paper. Electric light and Steel works. power...... 238 Sugar refine Ice and cold storage. 209 Tanneries... 288 Sugar refineries. Iron working plants. 204 Car works. 160 Rice mills... Waterworks. 138 Silk mills. 133 Furnaces Flour and grist mills. 123 Bridge works. Hardware companies 117 Miscellaneous.

Canning factories 101 63 Total Oil mills, cotton. The South is to be congratulated on this unex ampled progress, especially as it was all made to only one year. The list is made up from verified reports gathered by the Tradesman of Chattanooga

What's Doing 'Round Emporia. From the Emporia Gazet

The Ladies Aid met with Mhsh. F. La Plant last Friday and tacked some comforts Grover Scoggins took Herbert Gard's cattle to his farm near Madison last Friday. We understand the Anti-Horse Thief Association will have an oyster supper at the school ho

Dr. Stocks was called to see Mrs. Simkins Mr. H. A. Osborn Sundayed at home Sunday Lute Lipsey has moved in with Hen. Grover Gregory has purshahed a bisysle

From the Boston Herald A cub reporter was recently detailed by his office "cover" an assignment where he was thrown in contact with a number of police reporters. He returned to the office and was solicitously asked by his associates how he liked the work. "Oh, self nicely," remarked the young man, "but those re-porters are the roughest literary gentlemen I eve

From the Korea Daily News. The ceremony of putting up the topknot of the

year.

else's.

AND THE RESIDENCE OF THE PARTY OF THE PARTY

young Prince Yung-chin will take piece, at all told, about the middle of the first moon of the Knicker-I hate a man who is set in his way Bocker-It is worse when he is set in every body

Slander Refuted. Stranger-New York streets are always tom up Native-On the contrary, we never disturb the